



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, खीरवार, 27 मार्च, 2003/6 चैत्र, 1925

हिमाचल प्रदेश सरकार

परिवहन विभाग

अधिसूचना

शिमला-171002, 7 मार्च, 2003

संख्या टी० पी० टी०-एफ० (६)-२/२०००.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मोटरयान कराधान अधिनियम, १९७२ (१९७३ का ४) की धारा १७ की उप-धारा (४) और ६ के साथ पठित धारा २१ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए इस विभाग की अधिसूचना संख्या ६-२/७३ टी० पी० टी० तारीख २० जुलाई, १९७४ द्वारा राजपत्र (असाधारण) हिमाचल प्रदेश, तारीख ७ अगस्त, १९७४ में प्रकाशित हिमाचल प्रदेश मोटर व्हीकलज टैक्सेशन रूलज, १९७४ का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, और जिन्हें एतद्वारा जनता की साधारण जानकारी के लिए राजपत्र, हिमाचल प्रदेश में प्रकाशित किया गया है तथा एतद्वारा नोटिस दिया गया है कि राजपत्र, हिमाचल प्रदेश में इन नियमों के प्रकाशित होने की तारीख से ३० दिन के अवसान के पश्चात् उक्त नियमों को अन्तिम रूप दिया जाएगा;

इन नियमों से संभाव्य प्रभावित होने वाला कोई व्यक्ति यदि कोई आक्षेप(पों) या सुझाव(वों) देना चाहे तो वह उसे उपर्युक्त नियत अधि. के भीतर सचिव (परिवहन), हिमाचल प्रदेश सरकार, आर्मजडेल भवन, शिमला-१७१००२ को भेज सकेगा;

उपर्युक्त नियम अवधि के भीतर प्राप्त आक्षेप(पों) या सुझाव(वों), यदि कोई हों, पर हिमाचल प्रदेश सरकार द्वारा ग्राह्य नियमों को अन्तिम रूप देने से पूर्व विचार किया जाएगा, अर्थात्:—

### ग्राह्य नियम

1. संक्षिप्त नाम और प्रारम्भ (1).—इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश मोटर व्हीकलज टैकसेशन (प्रथम संशोधन) रूल्ज, 2003 है।

(2) ये राजपत्र, हिमाचल प्रदेश में अन्तिम प्रकाशन की तारीख से प्रवृत्त होंगे।

2. नियम 4-ए का संशोधन.—हिमाचल प्रदेश मोटर व्हीकलज टैकसेशन रूल्ज, 1974 के विद्यमान नियम 4-ए के स्थान पर निम्नलिखित रखा जाएगा, अर्थात्:—

"4A. *Penalty for delay in payment of tax.*—If the owner of the Motor vehicle fails to pay the tax due under section 3 of the Act, within the time specified in rule 4 of the said rules or under section 3-A of the Act by the specified date notified as per provisions of sub-section (2) of section 3-A of the Act, the taxation authority after giving opportunity of being heard, if so desired by the owner, shall direct that he shall pay the following penalty for delay in the payment of tax, namely :—

- |                                             |                                                                               |
|---------------------------------------------|-------------------------------------------------------------------------------|
| (i) Delay upto 60 days :                    | 4% per week or part thereof on the tax due.                                   |
| (ii) Delay from the 61st day upto 180 days. | 5% per week or part thereof from 61st to 180th day on the amount of tax due.  |
| (iii) from the 181st day onwards.           | 6% per week or part thereof from 181st day onwards on the amount of tax due : |

Provided that the penalty so levied shall not be less than Rs. 200 in any case and shall not exceed the sum of tax due from such owner at time of computing the penalty :

Provided further that the penalty shall be computed on the 16th day of every month which shall be the defined point of time for the purpose of calculating the penalty and the upper ceiling of penalty shall be the cumulative arrears of tax on date of computation of penalty."

आदेश द्वारा,

बी० एस० चौहान,  
सचिव (परिवहन),  
हिमाचल प्रदेश।

[Authoritative English text of Transport Department notification No. TPT-F(6)-2/2000, dated 7-3-2003 as required under Clause (3) of Article 348 of the Constitution of India].

## TRANSPORT DEPARTMENT

### NOTIFICATION

Shimla-2, the 7th March, 2003

No. TPT-F(6)-2/2000.—In exercise of the powers conferred by section 21 read with sub-section (4) and (6) of Section 17 of the Himachal Pradesh Motor Vehicles Taxation Act,

1972 (Act No. 4 of 1973) the Governor, Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Motor Vehicles Taxation Rules, 1974, published in Rajpatra (Extra ordinary) Himachal Pradesh, dated 7th August, 1974 *vide* this department notification No. 5-2/73-TPT, dated the 20th July, 1974 and the same are hereby published in the Rajpatra, Himachal Pradesh for general information of the Public and a notice is hereby given that the said rules will be finalised after the expiry of 30 days from the date of publication of these rules in the Rajpatra, Himachal Pradesh ;

If any person likely to be affected by these rules has any objection(s) or suggestion(s) to make, he/she may send the same to the Secretary (Transport) to the Government of Himachal Pradesh, Armsdale Building, Shimla-171002, within the above stipulated period ;

Objection(s) or suggestion(s) if any, received within the above stipulated period, shall be considered by the Secretary (Transport), Himachal Pradesh Government before finalising the draft rules, namely :—

### DRAFT RULES

1. *Short title and commencement.*—(1) These rules shall be called the Himachal Pradesh Motor Vehicles Taxation (First Amendment) Rules, 2003.

(2) These shall come into force from the date of final publication in the Rajpatra, Himachal Pradesh.

2. *Amendment of Rule 4A.*—For the existing rule 4A of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974, the following shall be substituted, namely :—

“4A. *Penalty for delay in payment of tax.*—if the owner of the motor vehicle fails to pay the tax due under section 3 of the Act, within the time specified in rule 4 of the said rules or under section 3-A of the Act by the specified date notified as per provisions of sub-section (2) of section 3-A of the Act, the taxation authority after giving opportunity of being heard, if so desired by the owner, shall direct that he shall pay the following penalty for delay in the payment of tax, namely :—

(i) Delay upto 60 days	4% per week or part thereof on the tax due.
(ii) Delay from the 61st day upto 180 days.	5% per week or part thereof from 61st to 180th day on the amount of tax due.
(iii) from the 181st day onwards	6% per week or part thereof from 181st day onwards on the amount of tax due :

Provided that the penalty so levied shall not be less than Rs. 200 in any case and shall not exceed the sum of tax due from such owner at time of computing the penalty:

Provided further that the penalty shall be computed on the 16th day of every month which shall be the defined point of time for the purpose of calculating the penalty and the upper ceiling of penalty shall be the cumulative arrears of tax on date of computation of penalty.”

By order,

B. S. CHAUHAN,  
Secretary.

